



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GREEN BAY WATER UTILITY

Principal Office: 631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, KEITH J. MUELLER, CPA of
(Person responsible for accounts)

_____, Green Bay Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/26/1999
(Date)

UTILITY COMPTROLLER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GREEN BAY WATER UTILITY**Utility Address:** 631 S. ADAMS ST.

P.O. BOX 1210

GREEN BAY, WI 54305-1210

When was utility organized? 1/1/1886**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KEITH J. MUELLER CPA**Title:** UTILITY COMPTROLLER**Office Address:**

631 S. ADAMS ST.

P.O. BOX 1210

GREEN BAY, WI 54305-1210

Telephone: (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** KeithMu@ci.green-bay.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PAUL G. DENIS CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP, CPA'S

200 S. WASHINGTON ST

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 8227**Fax Number:** (920) 435 - 4361**E-mail Address:****Date of most recent audit report:** 1/25/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID H WITTIG**Title:** ADMINISTRATIVE ASSISTANT - PRODUCTION**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** DaveWi@ci.green-bay.wi.us

Name: MR JAMES R. DAUBNER**Title:** DISTRIBUTION CONSTRUCTION MANAGER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** JimDa@ci.green-bay.wi.us

Name: MR KENT S. TAYLOR**Title:** METERING & CUSTOMER SERVICE MANAGER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** KentTa@ci.green-bay.wi.us

Name: MR MARK A. SCHMIDT**Title:** WATER QUALITY MANAGER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 845 - 2031**Fax Number:** (920) 845 - 5104**E-mail Address:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PAUL A. PAVLIK**Title:** DISTRIBUTION MAINTENANCE MANAGER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** PaulPa@ci.green-bay.wi.us

Name: MR RANDEY J. FELTON P.E.**Title:** DISTRIBUTION ENGINEER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** RandyFe@ci.green-bay.wi.us

Name: MR WAYNE J. HEIM**Title:** SUPPLY MAINTENANCE MANAGER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480**Fax Number:** (920) 448 - 3486**E-mail Address:** WayneHe@ci.green-bay.wi.us

Name: MR WILLIAM F. NABAK P.E.**Title:** GENERAL MANAGER**Office Address:**631 S. ADAMS ST.
P.O. BOX 1210
GREEN BAY, WI 54305-1210**Telephone:** (920) 448 - 3480

Names of utility commission/committee:

Names of members of utility commission/committee:MR HENRY S. ATKINSON, JR
MR JOHN C. BROGAN
MR LEON R. ENGLER, VICE PRESIDENT
MRS CAROL M. GREENWOOD, SECRETARY
MR RAJ G. NARASIMMON, ASSISTANT SECRETARY
MR JOHN H. NEVILLE, PRESIDENT
MR CHARLES J. PARKE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,641,509	10,039,148	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,284,171	4,111,394	2
Depreciation Expense (403)	1,927,759	1,456,153	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,351,958	1,225,389	5
Total Operating Expenses	7,563,888	6,792,936	
Net Operating Income	3,077,621	3,246,212	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,077,621	3,246,212	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(258)	901	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,148,415	1,352,894	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,148,157	1,353,795	
Total Income	4,225,778	4,600,007	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,225,778	4,600,007	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,518,600	1,571,347	14
Amortization of Debt Discount and Expense (428)	22,775	22,775	15
Amortization of Premium on Debt--Cr. (429)	1,424	1,424	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,539,951	1,592,698	
Net Income	2,685,827	3,007,309	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	39,521,050	36,513,741	20
Balance Transferred from Income (433)	2,685,827	3,007,309	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	42,206,877	39,521,050	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest income - operating fund	909,475	5
Interest income - bond redemption fund	67,837	6
Interest income - debt reserve fund	171,103	7
Total (Acct. 419):	1,148,415	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	5,250				5,250	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	5,138				5,138	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
Equipment costs allocated	370				370	6
Total costs and expenses	5,508	0	0	0	5,508	
Net income (or loss)	(258)	0	0	0	(258)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	10,641,509	0	0	0	10,641,509	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,373				3,373	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	10,638,136	0	0	0	10,638,136	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses		1,973,458	1,973,458	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		260,551	260,551	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	2,234,009	(2,234,009)	0	18
All other accounts			0	19
Total Payroll	2,234,009	0	2,234,009	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	92,093,884	82,226,786	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,288,954	16,443,412	2
Net Utility Plant	75,804,930	65,783,374	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	75,804,930	65,783,374	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,766,131	3,796,561	9
Total Other Property and Investments	3,766,131	3,796,561	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,562	7,267	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	2,500	2,500	12
Temporary Cash Investments (136)	13,547,000	18,944,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,248,718	1,258,221	15
Other Accounts Receivable (143)	167,515	148,490	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	241,402	518,970	18
Materials and Supplies (151-163)	314,136	395,007	19
Prepayments (165)	12,275	13,573	20
Interest and Dividends Receivable (171)	122,231	421,527	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	15,662,339	21,709,555	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	299,130	321,904	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	299,130	321,904	
Total Assets and Other Debits	95,532,530	91,611,394	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	204,288	204,288	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	42,206,877	39,521,050	28
Total Proprietary Capital	42,411,165	39,725,338	
LONG-TERM DEBT			
Bonds (221-222)	29,345,000	30,605,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	29,345,000	30,605,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,629,032	896,150	33
Payables to Municipality (233)	1,161,480	1,145,019	34
Customer Deposits (235)			35
Taxes Accrued (236)	1,248,415	1,168,965	36
Interest Accrued (237)	244,311	255,080	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	145,013	139,678	41
Total Current and Accrued Liabilities	5,428,251	3,604,892	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	13,999	15,422	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	26,376	25,521	44
Total Deferred Credits	40,375	40,943	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	18,307,739	17,635,221	49
Total Liabilities and Other Credits	95,532,530	91,611,394	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	82,171,565	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	9,922,319				7
Total Utility Plant	92,093,884	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	16,288,954	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	16,288,954	0	0	0	
Net Utility Plant	75,804,930	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	16,443,412				16,443,412	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,927,759				1,927,759	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	154,500				154,500	6
Accruals charged other						7
accounts (specify):						8
Allocated to vehicle & equip exp	158,004				158,004	9
Salvage	14,165				14,165	10
Other credits (specify):						11
Sale proceeds & gain on trade-in	11,449				11,449	12
Total credits	2,265,877	0	0	0	2,265,877	13
Debits during year						14
Book cost of plant retired	2,420,335				2,420,335	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	2,420,335	0	0	0	2,420,335	19
Balance End of Year	16,288,954	0	0	0	16,288,954	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	314,136	395,007	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u><u>314,136</u></u>	<u><u>395,007</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Waterworks Revenue Bond issue 1991	1,516	428	1,263	1
Waterworks Revenue Bond Issue 1993	8,570	428	84,270	2
Waterworks Revenue Bond Issue 1996	12,689	428	213,597	3
Total			299,130	
Unamortized premium on debt (251)				
Waterworks Revenue Bond Issue 1993	1,424	429	13,999	4
Total			13,999	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	204,288	1
Changes during year (explain):		
NONE		2
Balance end of year	204,288	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 RB	12/27/1991	11/01/1999	5.56%	850,000	1
1993 RB	07/01/1993	11/01/2008	5.00%	7,100,000	2
1996 RB	03/01/1996	11/01/2015	4.97%	21,395,000	3
Total Bonds (Account 221):				29,345,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 29,345,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,168,965	1
Accruals:		
Charged water department expense	1,351,958	2
Charged electric department expense		3
Charged sewer department expense	43,004	4
Other (explain):		
FICA capitalized to construction	19,932	5
FICA charged to merchandising & jobbing, stores & vehicle expense	8,326	6
Total Accruals and other credits	1,423,220	
Taxes paid during year:		
County, state and local taxes	1,158,280	7
Social Security taxes	172,679	8
PSC Remainder Assessment	12,810	9
Other (explain):		
Rounding	1	10
Total payments and other debits	1,343,770	
Balance end of year	1,248,415	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Waterworks Revenue Bond Issue 1991	16,002	86,767	94,899	7,870	1
Waterworks Revenue Bond Issue 1993	59,837	358,325	359,025	59,137	2
Waterworks Revenue Bond Issue 1996	179,241	1,073,508	1,075,445	177,304	3
Subtotal	255,080	1,518,600	1,529,369	244,311	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	255,080	1,518,600	1,529,369	244,311	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	17,635,221	0	0	0	0	17,635,221	1
Add credits during year:							
For Services	173,966					173,966	2
For Mains	498,552					498,552	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	18,307,739	0	0	0	0	18,307,739	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	124,150					124,150	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
Bond Redemption Fund money market	2,736	3
Bond Redemption Fund investments	816,766	4
Debt Reserve Fund money market	1,494	5
Debt Reserve Fund investments	2,945,135	6
Total (Acct. 125):	3,766,131	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,248,718	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,248,718	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	22,846	17
Other (specify):		
Due from State of Wisconsin - soil contamination cleanup costs	144,669	18
Total (Acct. 143):	167,515	
Receivables from Municipality (145):		
Receivables placed on tax roll	214,463	19
Balance for sewer portion of meter & billing expense	20,809	20
Balance for public fire protection charge	6,130	21
Total (Acct. 145):	241,402	
Prepayments (165):		
Prepaid fire protection - Town of Scott	2,302	22
Prepaid liability insurance	168	23
Prepaid office supplies	4,647	24
Prepaid equipment maintenance contracts	5,158	25
Total (Acct. 165):	12,275	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		27
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
Sewer collections payable	1,161,480	31
Total (Acct. 233):	1,161,480	
Other Deferred Credits (253):		
Deferred private fire protection charges	26,376	32
Total (Acct. 253):	26,376	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	80,344,663	0	0	0	80,344,663	1
Materials and Supplies	354,571	0	0	0	354,571	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	16,366,183	0	0	0	16,366,183	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	17,971,480	0	0	0	17,971,480	6
Other (specify):						
NONE					0	7
Average Net Rate Base	46,361,571	0	0	0	46,361,571	
Net Operating Income	3,077,621	0	0	0	3,077,621	8
Net Operating Income as a percent of						
Average Net Rate Base	6.64%	N/A	N/A	N/A	6.64%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	204,288	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	40,863,963	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	41,068,251	
Net Income		
Net Income	2,685,827	5
Percent Return on Proprietary Capital	6.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

APPROXIMATELY 1.5% INCREASE IN REVENUE WAS DUE TO 3% RATE INCREASE
EFFECTIVE 7/1/97.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-14)

1991 REVENUE BOND ISSUE HAS A FLOATING INTEREST RATE OF 65% OF PRIME WITH A MAXIMUM OF 12.25% PER ANNUM.

1991 REVENUE BOND INTEREST RATE CALCULATED BY DIVIDING 11/98 INTEREST PAYMENT BY 12/31/98 BONDS OUTSTANDING.

1993 AND 1994 REVENUE BOND INTEREST RATES CALCULATED BY DIVIDING 1999 INTEREST REQUIREMENTS BY 12/31/98 BONDS OUTSTANDING.

Identification and Ownership (Page iv)

December 2, 1999

Mr Keith J. Mueller, CPA
Green Bay Water Utility
631 South Adams Street
P.O. Box 1210
Green Bay, WI 54305-1210

1998 Analytical Review DWCCA-2350-ELE

Dear Mr. Mueller:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\2350 letters.doc

cc: Mr. John H. Neville, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	10,420,196	1
Total Sales of Water	10,420,196	
Other Operating Revenues		
Forfeited Discounts (470)	53,668	2
Miscellaneous Service Revenues (471)	38,776	3
Rents from Water Property (472)	29,403	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	99,466	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	221,313	
Total Operating Revenues	10,641,509	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	100,336	8
Pumping Expenses (620-633)	635,814	9
Water Treatment Expenses (640-652)	596,048	10
Transmission and Distribution Expenses (660-678)	1,543,906	11
Customer Accounts Expenses (901-905)	251,559	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,156,508	14
Total Operation and Maintenance Expenses	4,284,171	
Other Operating Expenses		
Depreciation Expense (403)	1,927,759	15
Amortization Expense (404-407)		16
Taxes (408)	1,351,958	17
Total Other Operating Expenses	3,279,717	
Total Operating Expenses	7,563,888	
NET OPERATING INCOME	3,077,621	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	11	3,069	5,108	1
Commercial	77	10,457	15,105	2
Industrial	3	4,280	5,667	3
Total Unmetered Sales to General Customers (460)	91	17,806	25,880	
Metered Sales to General Customers (461)				
Residential	30,392	1,993,741	4,293,519	4
Commercial	3,089	1,174,393	1,846,975	5
Industrial	136	2,797,553	2,715,141	6
Total Metered Sales to General Customers (461)	33,617	5,965,687	8,855,635	
Private Fire Protection Service (462)	248		102,734	7
Public Fire Protection Service (463)	1		1,218,130	8
Other Sales to Public Authorities (464)	147	157,330	217,817	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	34,104	6,140,823	10,420,196	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	1,218,130	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	1,218,130	
Forfeited Discounts (470):		
Customer late payment charges	53,668	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	53,668	
Miscellaneous Service Revenues (471):		
Transfer initiation fee	28,850	7
Miscellaneous	9,926	8
Total Miscellaneous Service Revenues (471)	38,776	
Rents from Water Property (472):		
Rental of elevated tank site by cellular phone company	14,285	9
Miscellaneous	15,118	10
Total Rents from Water Property (472)	29,403	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	92,789	12
Other (specify):		
Miscellaneous	6,677	13
Total Other Water Revenues (474)	99,466	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	8,669	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	3,319	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	88,348	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	100,336	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	16,176	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	362,198	17
Pumping Labor and Expenses (624)	32,408	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	55,314	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	34,002	22
Maintenance of Structures and Improvements (631)	41,592	23
Maintenance of Power Production Equipment (632)	8,719	24
Maintenance of Pumping Equipment (633)	85,405	25
Total Pumping Expenses	635,814	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	44,443	26
Chemicals (641)	140,136	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	224,032	28
Miscellaneous Expenses (643)	62,395	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	14,015	31
Maintenance of Structures and Improvements (651)	37,791	32
Maintenance of Water Treatment Equipment (652)	73,236	33
Total Water Treatment Expenses	596,048	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	37,367	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	185,577	36
Meter Expenses (663)	43,930	37
Customer Installations Expenses (664)	11,445	38
Miscellaneous Expenses (665)	80,216	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	14,575	43
Maintenance of Transmission and Distribution Mains (673)	834,680	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	187,853	46
Maintenance of Meters (676)	46,312	47
Maintenance of Hydrants (677)	101,951	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	1,543,906	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	66,628	51
Customer Records and Collection Expenses (903)	181,558	52
Uncollectible Accounts (904)	3,373	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	251,559	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	243,782	56
Office Supplies and Expenses (921)	43,684	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	152,579	59
Property Insurance (924)	21,651	60
Injuries and Damages (925)	33,057	61
Employee Pensions and Benefits (926)	496,602	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	50,777	65
Rents (931)		66
Maintenance of General Plant (932)	114,376	67
Total Administrative and General Expenses	1,156,508	
Total Operation and Maintenance Expenses	4,284,171	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	All water	1,237,322	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1998 average NBV @ tax rate X 50%	26,440	2
Net property tax equivalent		1,210,882	
Social Security	All water	173,088	3
PSC Remainder Assessment	All water	12,810	4
Other (specify):			
Less: FICA capitalized to WIP	All water	(19,932)	5
Less: FICA charged to sewer dept.	FICA on meter dept. & billing wages X 50%	(16,564)	6
Less: FICA allocated to stores expense	All water	(2,279)	7
Less: FICA allocated to vehicle expense	All water	(6,047)	8
Total tax expense		1,351,958	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.044758				5
School tax rate	mills		11.887309				6
Voc. school tax rate	mills		1.363066				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.295133				10
Less: state credit	mills		1.996502				11
Net tax rate	mills		20.298631				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.044758				14
Combined School Tax Rate	mills		13.250375				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.295133				17
Total Tax Rate	mills		22.295133				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		20.298631				20
Net Local and School Tax Rate	mills		20.298631				21
Utility Plant, Jan. 1	\$	82,226,786	82,226,786				22
Materials & Supplies	\$	395,007	395,007				23
Subtotal	\$	82,621,793	82,621,793				24
Less: Plant Outside Limits	\$	18,726,680	18,726,680				25
Taxable Assets	\$	63,895,113	63,895,113				26
Assessment Ratio	dec.		0.954000				27
Assessed Value	\$	60,955,938	60,955,938				28
Net Local & School Rate	mills		20.298631				29
Tax Equiv. Computed for Current Year	\$	1,237,322	1,237,322				30
Tax Equivalent per 1994 PSC Report	\$	1,104,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,237,322					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,355		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,539,207		7
Wells and Springs (314)	350,850		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	9,778,455		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	11,681,867	0	
PUMPING PLANT			
Land and Land Rights (320)	90,419		12
Structures and Improvements (321)	3,983,709		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,369,838	2,670	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,544,814		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	6,988,780	2,670	
WATER TREATMENT PLANT			
Land and Land Rights (330)	227,376		21
Structures and Improvements (331)	3,753,919		22
Water Treatment Equipment (332)	1,386,979	5,816	23
Total Water Treatment Plant	5,368,274	5,816	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	27,470		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,355	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,539,207	7
Wells and Springs (314)			350,850	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			9,778,455	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	11,681,867	
PUMPING PLANT				
Land and Land Rights (320)			90,419	12
Structures and Improvements (321)	6,972		3,976,737	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		1	1,372,509	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,544,814	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	6,972	1	6,984,479	
WATER TREATMENT PLANT				
Land and Land Rights (330)			227,376	21
Structures and Improvements (331)			3,753,919	22
Water Treatment Equipment (332)			1,392,795	23
Total Water Treatment Plant	0	0	5,374,090	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			27,470	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,193,993	2,387,954	26
Transmission and Distribution Mains (343)	32,819,564	1,735,075	27
Fire Mains (344)	0		28
Services (345)	6,202,689	637,585	29
Meters (346)	2,730,694	158,048	30
Hydrants (348)	3,084,239	231,603	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	47,058,649	5,150,265	
GENERAL PLANT			
Land and Land Rights (389)	147,406		33
Structures and Improvements (390)	1,966,836	13,723	34
Office Furniture and Equipment (391)	163,696	6,345	35
Computer Equipment (391.1)	904,895	18,558	36
Transportation Equipment (392)	1,025,500	193,908	37
Stores Equipment (393)	18,865	16,825	38
Tools, Shop and Garage Equipment (394)	431,837	27,277	39
Laboratory Equipment (395)	22,994		40
Power Operated Equipment (396)	444,531	19,996	41
Communication Equipment (397)	130,149		42
SCADA Equipment (397.1)	2,163,482	618,755	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	7,420,191	915,387	
Total utility plant in service directly assignable	78,517,761	6,074,138	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	78,517,761	6,074,138	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			4,581,947	26
Transmission and Distribution Mains (343)	57,361	(1,168)	34,496,110	27
Fire Mains (344)			0	28
Services (345)	23,254	1	6,817,021	29
Meters (346)	49,210		2,839,532	30
Hydrants (348)	27,173	1,168	3,289,837	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	156,998	1	52,051,917	
GENERAL PLANT				
Land and Land Rights (389)			147,406	33
Structures and Improvements (390)			1,980,559	34
Office Furniture and Equipment (391)			170,041	35
Computer Equipment (391.1)		1	923,454	36
Transportation Equipment (392)	91,105		1,128,303	37
Stores Equipment (393)	1,778		33,912	38
Tools, Shop and Garage Equipment (394)		(1)	459,113	39
Laboratory Equipment (395)			22,994	40
Power Operated Equipment (396)		(1)	464,526	41
Communication Equipment (397)			130,149	42
SCADA Equipment (397.1)	2,163,482		618,755	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	2,256,365	(1)	6,079,212	
Total utility plant in service directly assignable	2,420,335	1	82,171,565	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	2,420,335	1	82,171,565	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	417,271	1.00%	15,392	3
Wells and Springs (314)	201,232	3.38%	11,859	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,384,813	1.00%	97,785	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	3,003,316		125,036	
PUMPING PLANT				
Structures and Improvements (321)	860,398	2.13%	84,779	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	136,749	4.00%	54,847	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	546,367	2.63%	40,629	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	1,543,514		180,255	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,659,813	1.85%	69,447	16
Water Treatment Equipment (332)	889,411	2.70%	37,527	17
Total Water Treatment Plant	2,549,224		106,974	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	577,058	2.29%	77,584	19
Transmission and Distribution Mains (343)	2,421,770	0.77%	301,165	20
Fire Mains (344)	0			21
Services (345)	1,685,748	1.82%	118,479	22
Meters (346)	335,488	8.33%	309,000	23
Hydrants (348)	495,781	1.46%	46,531	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,515,845		852,759	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					432,663	3
314					213,091	4
315					0	5
316					2,482,598	6
317					0	7
	0	0	0	0	3,128,352	
321	6,972				938,205	8
322					0	9
323				(1)	191,595	10
324					0	11
325					586,996	12
326					0	13
327					0	14
328					0	15
	6,972	0	0	(1)	1,716,796	
331					1,729,260	16
332					926,938	17
	0	0	0	0	2,656,198	
341					0	18
342				1	654,643	19
343	57,361		5,737	1	2,671,312	20
344					0	21
345	23,254		3,098	1	1,784,072	22
346	49,210				595,278	23
348	27,173			(2)	515,137	24
349					0	25
	156,998	0	8,835	1	6,220,442	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	562,096	2.33%	45,987	26
Office Furniture and Equipment (391)	120,637	8.33%	13,900	27
Computer Equipment (391.1)	269,564	14.29%	130,635	28
Transportation Equipment (392)	554,991	14.20%	107,585	29
Stores Equipment (393)	15,111	6.25%	1,649	30
Tools, Shop and Garage Equipment (394)	231,514	7.92%	35,282	31
Laboratory Equipment (395)	7,978	6.67%	1,534	32
Power Operated Equipment (396)	292,543	10.00%	26,587	33
Communication Equipment (397)	130,149	7.14%		34
SCADA Equipment (397.1)	1,646,930	7.69%	623,529	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	3,831,513		986,688	
Total accum. prov. directly assignable	16,443,412		2,251,712	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 16,443,412		 2,251,712	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390				1	608,084	26
391					134,537	27
391.1				1	400,200	28
392	91,105		5,330	(1)	576,800	29
393	1,778				14,982	30
394					266,796	31
395				(1)	9,511	32
396					319,130	33
397					130,149	34
397.1	2,163,482				106,977	35
398					0	36
399					0	37
	2,256,365	0	5,330	0	2,567,166	
	2,420,335	0	14,165	0	16,288,954	
					0	38
	2,420,335	0	14,165	0	16,288,954	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	713	529,192	479	530,384	1
February		458,907	472	459,379	2
March		502,434	463	502,897	3
April	727	486,268	6,293	493,288	4
May		611,193	3,929	615,122	5
June		601,251	478	601,729	6
July		727,503	1,682	729,185	7
August	814	713,303	1,410	715,527	8
September		646,046	16,067	662,113	9
October		578,415	468	578,883	10
November	971	508,871	10,034	519,876	11
December		520,776	406	521,182	12
Total for year	3,225	6,884,159	42,181	6,929,565	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				6,929,565	16
Less: Water sold				6,140,823	17
Losses and unaccounted for				788,742	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				29,227	21
Date of maximum: 7/28/1998					22
Cause of maximum:					23
Watering lawns and gardens, pool filling, car washing, etc.					
Minimum gallons pumped by all methods in any one day during reporting year				13,425	24
Date of minimum: 11/27/1998					25
Total KWH used for pumping for the year				12,083,867	26
If water is purchased: Vendor Name: Town of Scott					27
Point of Delivery: 25 City of Green Bay customers served by Town of Scott					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL - MILITARY AVENUE	10	809	19	1,872,000	Yes	1
DEEP WELL - HWY 54/57	2	132	12	1,440,000	Yes	2
DEEP WELL - EASTMAN AVENUE	3	943	17	1,109,000	Yes	3
DEEP WEEL - DECKNER AVENUE	4	973	20	994,000	Yes	4
DEEP WELL - CASS STREET	5	918	15	1,260,000	Yes	5
DEEP WELL - MASON STREET	6	917	16	1,469,000	Yes	6
DEEP WELL - SEVENTH STREET	7	860	17	1,728,000	Yes	7
DEEP WELL - HIGHLAND AVENUE	8	777	19	1,613,000	Yes	8
DEEP WELL - BOND STREET	9	807	15	1,757,000	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	NORTH	6,000	60	42	1
LAKE MICHIGAN	SOUTH	3,000	27	42	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	54/57 WELL BOOSTER 1	54/57 WELL BOOSTER 2	54/57 WELL PUMP	1
Location	54/57 WELL	54/57 WELL	54/57 WELL	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1956	1956	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1956	1956	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7TH ST. WELL BOOSTER	7TH STREET WELL PUMP	BOND WELL BOOSTER	14
Location	SEVENTH STREET WELL	SEVENTH STREET WELL	BOND STREET WELL	15
Purpose	S	P	S	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	AMERICAN INDUSTRIAL	AURORA	18
Year Installed	1948	1989	1947	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,150	1,200	900	21
Pump Motor or Standby Engine Mfr	G.E.	U.S.	U.S.	23
Year Installed	1948	1986	1947	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	200	60	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOND WELL PUMP	CASS WELL BOOSTER	CASS WELL PUMP	1
Location	BOND STREET WELL	CASS STREET WELL	CASS STREET WELL	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN INDUSTRIAL	DE LAVAL	SIMMONS	5
Year Installed	1989	1980	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,220	1,500	875	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1947	1980	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DECKNER WELL BOOSTER	DECKNER WELL PUMP	EASTMAN WELL PUMP	14
Location	DECKNER AVENUE WELL	DECKNER AVENUE WELL	EASTMAN AVENUE WELL	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	SIMMONS	FAIRBANKS MORSE	18
Year Installed	1938	1990	1991	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	690	770	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	G.E.	U.S.	23
Year Installed	1938	1992	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	100	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GRANDVIEW PUMP 1	GRANDVIEW PUMP 2	GRANDVIEW PUMP 3	1
Location	GRANDVIEW STATION	GRANDVIEW STATION	GRANDVIEW STATION	2
Purpose	S	S	S	3
Destination	D	D	D	4
Pump Manufacturer	ITT A-C	ITT A-C	ITT A-C	5
Year Installed	1992	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,800	2,760	3,710	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9
Year Installed	1993	1993	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	125	250	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLAND WELL PUMP	KEWAUNEE BOOSTER 1	KEWAUNEE BOOSTER 2	14
Location	HIGHLAND AVENUE WELL	KEWAUNEE BOOSTER	KEWAUNEE BOOSTER	15
Purpose	P	S	S	16
Destination	D	T	T	17
Pump Manufacturer	AMERICAN TURBINE	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1993	1968	1968	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	15,600	15,600	21
Pump Motor or Standby Engine Mfr	U.S.	WESTINGHOUSE	WESTINGHOUSE	22
Year Installed	1951	1968	1968	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	200	1,750	1,750	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LAKE INTAKE PUMP 1	LAKE INTAKE PUMP 2	LAKE INTAKE PUMP 3	1
Location	LAKE MICHIGAN STATION	LAKE MICHIGAN STATION	LAKE MICHIGAN STATION	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	DE LAVAL	DE LAVAL	DE LAVAL	5
Year Installed	1956	1956	1956	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,666	6,666	5,000	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1956	1956	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	700	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE INTAKE PUMP 4	LAKE INTAKE PUMP 5	MASON WELL PUMP	14
Location	LAKE MICHIGAN STATION	LAKE MICHIGAN STATION	MASON STREET WELL	15
Purpose	P	P	P	16
Destination	T	T	D	17
Pump Manufacturer	DE LAVAL	DE LAVAL	AMERICAN TURBINE	18
Year Installed	1956	1962	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,819	6,666	1,020	21
Pump Motor or Standby Engine Mfr	G.E.	G.E.	WESTINGHOUSE	23
Year Installed	1956	1962	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	600	700	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	MILITARY WELL PUMP	NINTH STREET PUMP 1	NINTH STREET PUMP 2	1
Location	MILITARY AVENUE WELL	9TH STREET STATION	9TH STREET STATION	2
Purpose	P	S	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	ITT A-C	ITT A-C	5
Year Installed	1951	1995	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	2,340	2,340	8
Pump Motor or Standby Engine Mfr	U.S.	TOSHIBA	TOSHIBA	9
Year Installed	1951	1995	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	200	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NINTH STREET PUMP 3	ST. ANTHONY PUMP 1	ST. ANTHONY PUMP 2	14
Location	9TH STREET STATION	ST. ANTHONY STATION	ST. ANTHONY STATION	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	ITT A-C	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1995	1958	1958	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,340	300	700	21
Pump Motor or Standby Engine Mfr	TOSHIBA	FAIRBANKS MORSE	WESTINGHOUSE	22
Year Installed	1995	1958	1982	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	200	15	50	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CASS STREET # 5	FILTRATION PLANT	GRANDVIEW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1938	1975	1992	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	0	8	10
Total capacity in gallons	1,500,000	8,000,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	30.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HE-NIS-RA PARK	HURON	HWY. 54/57 # 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1981	1992	1962	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	185	115	6	10
Total capacity in gallons	2,000,000	750,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MOUNT MARY	NORTH BROADWAY	NORTH QUINCY	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1958	1937	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	204	150	160	10
Total capacity in gallons	50,000	500,000	2,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	0.750	3,844	0	152	0	3,692	1
M	D	0.750	3,742	0	0	0	3,742	2
M	D	1.000	9,889	0	0	0	9,889	3
M	D	1.250	282	0	0	0	282	4
M	D	1.500	3,658	0	0	0	3,658	5
M	D	2.000	19,680	255	20	0	19,915	6
M	D	2.500	842	0	0	0	842	7
M	D	4.000	20,190	0	0	0	20,190	8
M	D	6.000	763,884	553	8,836	0	755,601	9
P	D	6.000	7,947	0	0	0	7,947	10
M	D	8.000	693,779	20,158	1,262	0	712,675	11
M	S	8.000	2,316	0	0	0	2,316	12
P	D	8.000	313	0	0	0	313	13
M	D	10.000	143,432	73	5,021	0	138,484	14
M	D	12.000	406,885	15,664	3,156	0	419,393	15
M	T	12.000	956	0	0	0	956	16
M	D	16.000	144,214	522	510	0	144,226	17
M	S	16.000	6,687	0	0	0	6,687	18
M	T	16.000	4,603	0	0	0	4,603	19
M	D	18.000	1,992	0	0	0	1,992	20
M	D	20.000	69	0	0	0	69	21
P	S	20.000	4,346	0	0	0	4,346	22
M	D	24.000	3,195	0	0	0	3,195	23
M	S	24.000	7,118	0	0	0	7,118	24
M	T	24.000	2,435	0	0	0	2,435	25
P	S	24.000	20,078	0	0	0	20,078	26
P	S	30.000	2,774	0	0	0	2,774	27
P	T	30.000	300	0	0	0	300	28
M	S	36.000	1,700	0	0	0	1,700	29
P	S	36.000	72,314	0	0	0	72,314	30
Total Within Municipality			2,353,464	37,225	18,957	0	2,371,732	
P	S	36.000	60,600	0	0	0	60,600	31

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	S	42.000	76,948	0	0	0	76,948
Total Outside of Municipality			137,548	0	0	0	137,548
Total Utility			2,491,012	37,225	18,957	0	2,509,280

32

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	4,497	0	216	0	4,281		1
M	0.750	17,809	0	114	0	17,695		2
L	1.000	1	0	0	0	1		3
M	1.000	8,884	500	17	0	9,367		4
M	1.250	1	0	0	0	1		5
M	1.500	621	8	11	0	618		6
M	2.000	489	75	5	0	559		7
M	2.500	3	0	0	0	3		8
M	3.000	83	0	3	0	80		9
M	4.000	184	3	0	0	187		10
M	6.000	190	14	5	0	199		11
M	8.000	117	1	0	0	118		12
M	10.000	32	2	0	0	34		13
M	12.000	14	2	0	0	16		14
Total Utility		32,925	605	371	0	33,159	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	19,805	447	281	2	19,973	422	1
0.750	13,313	785	418	4	13,684	489	2
1.000	755	18	26	3	750	37	3
1.500	745	13	4	1	755	112	4
2.000	539	12	12	0	539	112	5
2.500	2	0	0	0	2	0	6
3.000	112	12	4	0	120	30	7
4.000	74	4	2	0	76	10	8
6.000	44	0	0	0	44	25	9
8.000	6	0	0	0	6	5	10
Total:	35,395	1,291	747	10	35,949	1,242	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	18,335	749	18	5	0	866	19,973	1
0.750	12,066	855	30	12	0	721	13,684	2
1.000	119	488	34	14	0	95	750	3
1.500	85	512	27	17	0	114	755	4
2.000	41	310	35	44	0	109	539	5
2.500	0	0	0	0	0	2	2	6
3.000	0	48	10	30	0	32	120	7
4.000	0	31	10	17	0	18	76	8
6.000	0	4	17	3	0	20	44	9
8.000	0	0	4	1	0	1	6	10
Total:	30,646	2,997	185	143	0	1,978	35,949	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,326	124	62		3,388	2
Total Fire Hydrants	3,326	124	62	0	3,388	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,277

Number of distribution system valves end of year: 6,712

Number of distribution valves operated during year: 3,193

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Unmetered sales to Public Authorities has been entered on the line titled Unmetered Sales to Residential since there is no line for unmetered Public Authority Sales.

Water Operation & Maintenance Expenses (Page W-05)

Acct 616 - decrease due to contractor hired in 1997 to locate 13 miles of supply main from lake station to filtration plant, map GPS coordinates, research legal right-of-ways and prepare drawings.

Acct 623 - increase due to 6.5% increase in KWH's used plus increase in electricity rate.

Acct 626 - decrease due to reclassification of electricity costs to 665 and 921 accounts.

Acct 633 - decrease due to \$25,000 spent in 1997 to rebuild Military Avenue well.

Acct 652 - increase due to additional maintenance work done in 1998 on filtration system equipment.

Acct 660 - decrease due to more detailed breakdown of engineering department wages in 1998. Portion of wages are now being charged to 673, 675 and 677 accounts.

Acct 672 - decrease due to \$11,000 spent in 1997 to touch up paint on Huron and Mount Mary tanks and \$35,000 spent in 1997 to repair the Cass Street reservoir.

Acct 923 - increase due to engineering fees paid regarding the study of the metropolitan water supply issue.

Water Utility Plant in Service (Page W-08)

Acct 342 - 2MG North Quincy Street elevated tank completed and placed in operation- \$2,387,954.

Acct 343 & 348, column (f)- reclassification of 1996 watermain valve converted to hydrant branch valve- \$1,168.

Acct 392 - 1 new service van- \$30,255, 1 new pickup truck- \$20,743, 1 new flatbed truck- \$36,930, 1 new dump truck- \$75,813, 2 new dump bodies added to dump trucks purchased in 1997- \$30,167, retire '82 GMC 1-ton sold- (\$8,471), retire '83 Dodge 1-ton sold- (\$10,908), retire '87 Chev 1/2-ton sold- (\$9,234), retire '80 GMC flatbed traded-in- (\$15,845), retire '85 GMC dump truck traded-in- (\$46,647).

Acct 397.1 - new computer & instrumentation SCADA system installed and placed in operation- \$618,755, retire old SCADA system replaced- (\$2,163,482).

Accumulated Provision for Depreciation - Water (Page W-10)

Account 397.1 - SCADA Equipment - Additional \$516,552 of depreciation charged in 1998 to fully depreciate equipment replaced by new SCADA system installed.

Water Mains (Page W-17)

Pipe material classified as "P - plastic and other non-metal" is steel reinforced concrete pipe.

Main added is financed by property owner assessments or paid for by the Utility.

Main assessments up to and including 8" - \$19.50 per assessable foot.

Main assessments over 8" - \$22.00 per assessable foot.

No assessments were deferred.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Services added during the year are financed by assessments and direct billing to the owner/developer per schedule Cz-1.

Subdivision development assessments:

194 services @ \$500.00 per service = \$97,000.

Non-subdivision development services installed:

411 services @ actual cost = \$76,966.

No assessments were deferred.

Meters (Page W-19)

Adjustments - column (e) - to adjust 12/31/98 schedule balance to agree with actual.

Hydrants and Distribution System Valves (Page W-20)

Distribution system valves operated in 1997 was 3,327. Distribution system valves operated in 1998 was 3,193. Total operated in last 2 years was 6,520. Average of 6,606 valves in service during the same period. 86 valves less than the required number to be operated.

Hydrants operated in 1997 was 1,668. Hydrants operated in 1998 was 1,277. Total operated in last 2 years was 2,945. Average of 3,332 hydrants in service during the same period. 387 hydrants less than the required number to be operated.
